1831

The Committee appointed at the Town Meeting
held on the 1st. day of November last to digest a
plan for the collection of Taxes, have considered
the subject and beg leave to Report — that
for some years past there appears to have been
a disposition among the inhabitants of many
of the towns in this Commonwealth, to adopt
some improvement in the mode of collecting
taxes, which should be at once more sim-
ple and more economical. and probably,
the Law passed in Feby 1816 empower-
ing towns to make their Treasurer the
collector, had its origin in this state of the
public mind. The advantage to the people
of paying over immediately to the Officer who
has hitherto received the same monies in-
directly & after considerable delay, is ob-
vious. It will enable him as Treasurer
to meet the demands upon the Town
with punctuality, without the inconvenience
trouble and expense of borrowing, as has
sometimes been the case heretofore. And he
can afford to collect the taxes cheaper than

any other person. It may also occasionally be a convenience to some of the inhabitants, who may have accounts against the town ~~to~~ which have been passed, ~~to be paid~~ ~~[illegible]~~ ~~to be paid~~ ~~[illegible]~~ ~~to the Treasurer~~ ~~to receive payment of~~ ~~their taxes~~ to have their taxes settled at the same time with the Treasurer. The Committee therefore recommend for adoption the following votes - viz:

1. Voted - That the Town Treasurer be ex officio the Collector of Taxes - and that one and a quarter p Cent upon the actual collections be allowed him as a compensation for his own services and those of any deputy, he may think proper to appoint - ~~[illegible]~~ that he be authorized to appoint a deputy. And that the Treasurer ~~[illegible]~~ as Collector, and also the deputy Collector, shall give Bonds, respectively, to the Town for the faithful performance of their respective duties - under such penalties, and with such sureties as shall be satisfactory to the selectmen.

2 Voted. That the single poll Taxes be payable on the 10th day of June. and all other ~~taxes~~ on the first day of January.

3. Voted That the taxes be assessed and a

list thereof be put into the hands of the Treasurer as collector on or before the first day of June. and that, having provided printed Bills at the expense of the town, he immediately make out and send to each inhabitant and non-resident his tax Bill, which said Bills shall specify — as follows viz:

1st The State, County, Town, and Parish tax.

2d. The days and the hours, and the place where the collector will attend to receive payment. The said days to be between the 20th day of December and the first of January inclusive.

3d. a Statement, in particular, of the costs pointed out by Law, against delinquents

The Committee lay nothing above of any abatement or allowance, but as it has been usual to make on payment of a Tax Bill on or before the first of January. They think it quite evident that the town has derived no benefit from this practice. and as respects the inhabitants generally that the appearance of advantage which it holds out is deceptive. and moreover that were

there any advantage attending it, the operation of such a ~~injunction~~ rule, ~~shall not~~ in cases where non residents and others from ignorance may not avail themselves of it, would be unjust.

It appears therefore to your Committee a much more simple equal and better plan to estimate only what is really wanted for the Town expenses without therein providing for Deduction for prompt payment, and ~~to~~ that it be distinctly understood by the inhabitants that each is to pay his part at the time ~~fixed~~ fixed. ~~by the Act.~~

All which is respectfully submitted.

Brookline
March
1831.

Rich Sullivan

Benj. Goddard

Thomas Griggs